

Linda McCulloch, Superintendent
Office of Public Instruction
PO Box 202501
Helena, MT 59620-2501

RECEIVED

MAY 01 2001

SUPERINTENDENT
OF PUBLIC INSTRUCTION

CERTIFICATION FOR INDIRECT COST RATE
For School Year FY 2001-2002

Due May 31, 2001

Legal Entity #	School Dist. #	School Name	County	Level
0368	44	Belgrade Elem	16	ELEM

Proposed restricted Indirect Cost Rate 3.57 % (Round to nearest tenth of a percent.)

INSTRUCTIONS: Complete and submit with one copy of each Application for Indirect Cost Rate. A separate application should be submitted for the elementary and high school district. A copy of this certification will be returned upon approval of your rate.

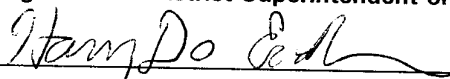
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish billing or final indirect costs rates for the periods indicated above are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted in allocating costs as indicated in the attached Predetermined Indirect Cost Allocation - Schedule A.

(2) All costs included in the proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Office of Public Instruction will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Signature of District Superintendent or Board Chairperson



Street Address or P.O. Box
PO Box 166

Printed Name of Authorized Official

Harry D. Erickson

City
Belgrade

ZIP Code
59714

Title

Superintendent

Date

May 30, 2001

Send completed form to:
School Accounting and Budgeting
Office of Public Instruction
PO Box 202501
Helena, MT 59620-2501

ACCEPTED AND APPROVED FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION BY:

Approved Rate for FY2002

3.57 %

Date Approved

6/5/2001

Signature



EXAMPLE 1/3

Office of Public Instruction
Restricted Fixed Indirect Cost Rate with Carry Forward Adjustment For FY 2001-2002 Using FY00 Expenditures

Schedule A

Co LE District Name
16 0368 Belgrade Elem

Expenditure Function	Total Expenditures (A)		Direct and Unallowable Costs (B)		Indirect Costs (C)		Capital Outlay (D)		Excluded Debt Financing Costs (E)		Other (F)	
1XXX Instruction	4544015.33	4514211.57	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	29803.76	0.00	0.00	0.00	0.00	0.00
21XX Support Services-Students	2479227.53	2479227.53	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction	36389.83	36389.83	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
22XX Educational Media Services	197617.07	195382.97	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	2234.10	0.00	0.00	0.00	0.00	0.00
22XX Support	22828.41	22828.41	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
23XX Support Services-General	206236.56	206236.56	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
24XX Support Services-School	464617.94	449707.33	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	14910.61	0.00	0.00	0.00	0.00	0.00
25XX Support Services-Business	81485.34	11451.35	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance	676284.90	640010.90	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	36274.00	0.00	0.00	0.00	0.00	0.00
27XX Student Transportation	470036.02	386028.68	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	84007.34	0.00	0.00	0.00	0.00	0.00
31XX Food Services	429789.25	426512.25	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	3277.00	0.00	0.00	0.00	0.00	0.00
33XX Community Services	25434.36	25434.36	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular-Athletics	23609.56	23609.56	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
35XX Extracurricular-Athletics	99167.77	99167.77	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition &	9127.67	0.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	9127.67	0.00	0.00	0.00	0.00	0.00
62XX Resource Transfers to Other	7636.73	7636.73	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0.00	0.00	0.00	0.00	0.00	0.00
Totals Belgrade Elem	7542204.27	7292535.80	70033.99	179634.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct Costs Reclassified	XXXXXXX	(137,662.72)	+137,662.72	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Indirect Costs-See Instructions	XXXXXXX											
Direct or Indirect Costs Reclassified as Excluded Costs-See Instructions	XXXXXXX											
Adjusted Totals	7542204.27	7,154,873.08	207,696.71									

Line A	Preliminary Indirect Cost Rate [C divided by B] 70033.99/7292535.80	0.96 %
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]	2.9 %
Line C	Carry Forward Adjustment: Enter -0- if the rate was no rate in FY00. Line A or B less FY00 Rate 2.23	+ .67 %
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.	3.57 %

See Example on Page 6 on Instructions.

Employee benefits in Fund 14 and other funds were distributed by OPI. Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Fund 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

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04/22/01

EXAMPLE 2/3

Belgrade Public Schools

School District No. 44

HARRY D. ERICKSON, Superintendent
JERRY VANDERPAN, Assistant Superintendent
DEB THORNHILL, District Clerk

Belgrade High School 388-6862
Belgrade Middle School 388-1309
Belgrade Intermediate 388-3311
Quaw Elementary 388-4215
Heck Elementary 388-4104
Ridge View Elementary 388-4534

Phone (406) 388-6951
Mail Address: P.O. 166
Belgrade, Montana 59714
Fax (406) 388-0122

May 28, 2001

LE#0368, County #16, Level: Elementary

Explanation of Reclassified Costs:

1.	Property and Liability Insurance	\$ 62,935.07
2.	Audit Cost	\$ 2,872.00
3.	Maintenance and Operations	\$ 16,640.28
4.	Termination Pay & related fixed charges	\$ 55,215.37

**MUST SPEND MORE
THAN 300,000 IN
→ FEDERAL FUNDS
TO RECLASSIFY
AUDIT COSTS**

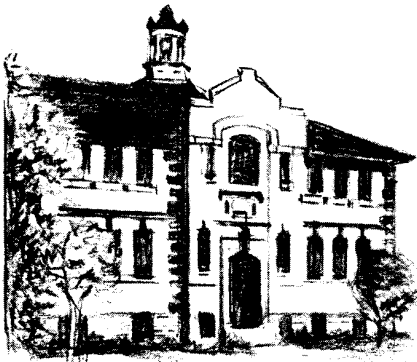
Square footage of buildings

Martha Fox Heck	30,750 sq. ft.
Thomas B. Quaw	45,000 sq. ft.
Intermediate School	67,039 sq. ft.
Middle School	53,101 sq. ft.
Administration Bldg.	5,200 sq. ft. (Total square footage 7,800; 1/3-H.S., 2/3-Elem.)

$$5200/201,090 = .026 ; \$640,010.94 \times .026 = \$16,640.28$$

Staff covered by Termination Pay

- A. J. Beagley - Teacher
- B. M.E. Dunn - Teacher



EXAMPLE 3/3